REMARKS

Entry of the foregoing and reconsideration of the application identified in caption, as amended, pursuant to and consistent with 37 C.F.R. §1.111 and in light of the remarks which follow, are respectfully requested.

By the present amendment, claim 10 has been canceled without prejudice or disclaimer, and the subject matter of such claim has been incorporated into claim 1. Claims 2, 19, 26, 27 and 29 have been amended for readability and/or clarification purposes. New claim 30 has been added which depends from claim 1. Support for such new claim can be found in the instant specification at least at page 30, lines 36-42.

Applicants note that claim 18 presented in the Preliminary Amendment filed on August 25, 2006, contained changes to numerical values in formula (C) without underlining or strikethrough. In the present listing of claims, the language of claim 18 has been revised in a manner consistent with the originally filed claim.

In the Official Action, claims 1, 2, 19 and 27 stand objected to for the reasons set forth at page 2 of the Official Action. The objections of claims 2, 19 and 27 are moot in view of the above amendments to such claims, in which claims 2 and 19 have been amended to insert a period at the end of each claim, and claim 27 has been amended to recite "at least one cellulose acylate film according to claim 1."

Applicants note that the word "representing" in the phrase "DS2, DS3 and DS6 respectively representing degrees of substitution of the hydroxyl groups at 2, 3 and 6 positions of the glucose unit by the acyl group satisfy formulae (I) and (II)" recited in claim 1, is grammatically correct.

Accordingly, for at least the above reasons, withdrawal of the claim objections is respectfully requested.

Claims 26 and 29 stand rejected under 35 U.S.C. §112, second paragraph, as being indefinite. This rejection is moot in view of the above amendments to claims 26 and 29, in which claim 26 has been amended to recite the phrases "a first internal humidity" and "after removal from the moisture-proofed bag", and claim 29 has been amended to recite "the cellulose acylate film is between the liquid crystal cell and the backlight". Accordingly, for at least the above reasons, withdrawal of the §112, second paragraph, rejection is respectfully requested.

Claims 1-16 and 18-29 stand rejected under 35 U.S.C. §103(a) as being obvious over Japanese Patent Document No. 2004-026925 (*Ito et al*). Withdrawal of this rejection is respectfully requested for at least the following reasons.

Ito et al does not disclose or suggest each feature recited in independent claim

1. For example, Ito et al does not disclose or suggest a cellulose acylate film, wherein $Re(\lambda)$ and $Rth(\lambda)$ defined by formulae (III) and (IV) satisfy formula (V), $46 \le Re(630) \le 200$, and formula (VI), $70 \le Rth(630) \le 350$, and wherein the cellulose acylate film has a water vapor permeability of from $400 \text{ g/m}^2 \cdot 24 \text{ hr}$ to $2,300 \text{ g/m}^2 \cdot 24 \text{ hr}$ in terms of a film thickness of 80 µm, the water vapor permeability being measured at 60 °C and 95% RH for 24 hours. Concerning the claimed formulas (V) and (VI), the Patent Office has relied on paragraph [0004] of Ito et al for disclosing an Re retardation value of between 0 and 70 nm, and a Rth retardation value of between 70 and 400 nm. See Official Action at page 4. However, such disclosure of Ito et al does not have any mention of the claimed Re(630) and Rth(630) recited in formulas (V) and (VI), respectively. Nor does Ito et al have any recognition of attaining such retardation characteristics, in combination with having a water vapor permeability of from $400 \text{ g/m}^2 \cdot 24 \text{ hr}$ to $2,300 \text{ g/m}^2 \cdot 24 \text{ hr}$ in terms of a film thickness of 80 µm, as presently claimed.

For at least the above reasons, it is apparent that independent claim 1 is non-obvious over the applied art. Accordingly, withdrawal of the above §103(a) rejection is respectfully requested.

Claim 17 stands rejected under 35 U.S.C. §103(a) as being obvious over *Ito et al*, and further in view of U.S. Patent Application Publication No. 2002/0102369 (*Shimizu et al*). Withdrawal of this rejection is respectfully requested for at least the following reasons.

Shimizu et al fails to cure the above-described deficiencies of *Ito et al.* In this regard, the Patent Office has relied on *Shimizu et al* for disclosing adding silicon dioxide particles to cellulose ester films. See Official Action at page 18. Even if *Shimizu et al* would have been combined with *Ito et al* in the manner suggested by the Patent Office, however, the resulting combination nevertheless fails to disclose or suggest a cellulose acylate film, wherein Re(λ) and Rth(λ) defined by formulae (III) and (IV) satisfy formula (V), $46 \le \text{Re}(630) \le 200$, and formula (VI), $70 \le \text{Rth}(630) \le 350$, and wherein the cellulose acylate film has a water vapor permeability of from 400 g/m²·24 hr to 2,300 g/m²·24 hr in terms of a film thickness of 80 µm, the water vapor permeability being measured at 60 °C and 95% RH for 24 hours, as recited in claim 1.

Accordingly, for at least the above reasons, withdrawal of the §103(a) rejection is respectfully requested.

Claims 1 and 4-28 stand provisionally rejected under the judicially created doctrine of obviousness-type double patenting as being obvious over claims 5-21, 23-25, 27 and 29-34 of copending Application No. 11/659,004. Without addressing the propriety of this rejection, Applicants respectfully request that such rejection be held in abeyance until the present application is otherwise deemed to be in condition for allowance.

The dependent claims are allowable at least by virtue of their direct or indirect dependence from independent claim 1. Thus, a detailed discussion of the additional distinguishing features recited in the dependent claims is not set forth at this time.

From the foregoing, further and favorable action in the form of a Notice of Allowance is believed to be next in order, and such action is earnestly solicited. If there are any questions concerning this paper or the application in general, the Examiner is invited to telephone the undersigned.

The Director is hereby authorized to charge any appropriate fees under 37 C.F.R. §§ 1.16, 1.17 and 1.20(d) and 1.21 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 02-4800.

Respectfully submitted,
Buchanan Ingersoll & Rooney Pc

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